

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

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	201314031 201322036 201326012 201328025 201341014	
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	• <i>Grantor Trusts</i>	1361.03-01
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	201301004 201302004 201302005 201302006 201313002 201322016 201327009	
	201330012 201330012 201341003 201341009 201347014 201414006 201419009	
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	201237015 201238019 201238020 201238021 201238022 201238023 201238024	
	201242006 201243007 201243008 201247007 201301003 201306009 201306020	
	201310022 201314003 201320011 201325008 201326014 201328019 201337004	
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	201211005 201211006 201211007 201214010 201215004 201216027 201217006	
	201217009 201217013 201218008 201218009 201219014 201226001 201226013	
	201226017 201227003 201228003 201232005 201238006 201238014 201238015	
	201239001 201242009 201243009 201246008 201247012 201248013 201250011	
	201251007 201252001 201301008 201301011 201306009 201308008 201310019	
	201310035 201311005 201311017 201314030 201316012 201320008 201322006	
	201322016 201322036 201324011 201328004 201328026 201328029 201330017	
	201330018 201308008 201330017 201330018 201334030 201334031 201338012	
	201340002 201343016 201345018 201346004 201405007 201414010 201416004	
	201418008 201418044 201418045 201420002 201425003 201425008 201426011	
	201429001 201431006	
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	201205002 201206009 201217009 201226017 201227003 201233001 201233004	
	201234011 201238006 201238007 201252001 201301008 201301011 201310019	
	201311017 201314030 201322036 201328004 201338012 201346004 201348001	
	201418044 201418045 201425008	
	• <i>Election After Termination</i>	1362.01-02
	201206009 201217009 201312023 201320012	

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
 201213003 201213009 201213020 201214008 201214011 201214017 201215001
 201216016 201216028 201216030 201217007 201217016 201219008 201219014
 201221007 201223008 201224004 201224026 201225001 201226001 201226016
 201226017 201227003 201227004 201228001 201228003 201228006 201228022
 201228027 201228028 201230015 201230016 201233001 201233002 201233004
 201233012 201234003 201234010 201234011 201234014 201234019 201234022
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 201238007 201238008 201243002 201246001 201246019 201247007 201248013
 201249006 201249009 201250011 201251010 201252013 201301002 201301008
 201301012 201302013 201307002 201310017 201310019 201310021 201310035
 201311015 201311017 201314030 201314031 201314034 201314036 201314040
 201314041 201315010 201320010 201321008 201321009 201321016 201322028
 201324001 201324007 201324012 201325001 201328001 201335006 201335009
 201335011 201336003 201337002 201338006 201338008 201338012 201338015
 201340002 201341003 201341010 201341016 201341019 201343010 201343018
 201346004 201349007 201351008 201403001 201403001 201403003 201403003
 201403010 201403010 201406006 201410018 201411005 201411013 201414011
 201414012 201418036 201420001 201420003 201422020 201425008

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
 201238017 201243009 201252001 201306004 201306005 201320008 201337001
 201345021 201418008 201420002 201432006 201434010 201434011 201434012
 201434013 201434014

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
 201330018 201426018 201432006

• *Passive Investment Income*

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004
 201306005 201310008 201320008 201328006 201328007 201328008 201328009
 201328010 201328011 201328012 201328013 201328014 201328015 201328016
 201328017 201330010 201330010 201350005 201351013 201420002 201426010

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year	9100.26-00
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
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	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20

	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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